

# College of Nurses of the Northwest Territories and Nunavut



Category: Board

<b>POLICY NAME</b>	Public Member Honorarium		<b>POLICY NO.</b>	B14	
<b>EFFECTIVE DATE</b>	September, 2024	<b>DATE OF LAST REVISION</b>	February 2023	<b>VERSION NO.</b>	2
<b>APPLIES TO</b> Apply group names to define applicable areas of staff.					
Public members appointed by the Board of Directors					

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
2	Board of Directors	September 25, 2024	Revision	Executive Director, Megan Wood
1	Board of Directors	February, 2023	Creation	Executive Director

## PURPOSE

Describe to what and to whom this policy applies.

To provide guidelines for consistent application when offering honorarium payments to an individual who volunteers as a public member on the Board of Directors or a legislated committee of the College and Association of Nurses of the Northwest Territories and Nunavut (CNNN).

Applies to the Public Members appointed to the CNNN Board and legislated committees by the CNNN Board of Directors.

## POLICY

A public member is a “member of the public” as defined in the NT Nursing Professions Act (2023) or the NU Nursing Professions Act (2023) member of the public:

- “a person resident in the Northwest Territories or Nunavut; and,
- who is not and never has been a member of the nursing profession regulated by an enactment of a province or territory”.

An **honorarium** is “ex-gratia”, or a voluntary payment made to a person for services provided in a volunteer capacity to recognize and acknowledge the contribution of their voluntary service to the Board of CNNN, the nursing profession and the public.

The honorarium does not represent full compensation for time and effort expended. An honorarium is not based on an agreement or contract, does not require invoicing, and does not attract taxes such as GST.

Canada Revenue Agency (CRA) regulations state that all honorarium payments are considered taxable income under the Income Tax Act of Canada and subject to a T4A slip being issued as the end of February following the applicable tax year end.

A public member must be present for the Board of Directors meeting/event to receive payment.

A public member must be publicly appointed to the position for a minimum of 30 days before receiving honorarium.

## PROCEDURES

### Payment Process

An Honorarium Expense Claim form must be completed and signed by the honoree and submitted to the Executive Assistant for approval by the Executive Director within 30 days following the completion of services provided. and may not be paid if submitted after 90 days.

Description	Rate
<b>Board or committee public member</b>	
Up to and including four hours in a day	200.00
Over four hours and up to and including eight hours in a day	400.00
<b>Public Member as Board or Committee Chair</b>	
Up to and including four hours in a day	225.00
Over four hours and up to and including eight hours in a day	425.00

## TERMS AND DEFINITIONS

Define any acronyms, jargon, or terms that might have multiple meanings.

TERM	DEFINITION
Ex gratia	“as a favour”; voluntary; not legally required;

## CONDITIONS AND EXCEPTIONS

Describe exceptions here.

1. Travel and business expenses are reimbursed in accordance with Policy P18 and are not subject to a T4A
2. Payments are made to the individual and not the individual’s corporation.
3. An individual receiving normal pay from their employer to attend an Association meeting is not eligible for an honorarium.
4. Honoria are not to be used for Association employees or registrant committee volunteers.
5. Honorarium expense forms submitted after 90 days will not be reimbursed.

## AUTHORITY AND ACCOUNTABILITY

ROLE	RESPONSIBILITY
CNNN Board of Directors	Governed by NT Nursing Profession Act (2023) S.20.(1)(g), (z.36), 22.(3),(4),(5),(9), NU Nursing Profession Act (2023) S. 16.(f),(av), S.18,19 , and CNNN Bylaw 8. The Board of Directors has the authority to revise this Policy as required.
Executive Director/Registrar	Accountable to the Board of Directors and ultimately to the members and the public, for the implementation of this policy and may delegate any related administrative tasks.
Employee	Accountable to the Executive Director, to members and the public for the implantation of this policy and completion of work expectations